

**BEFORE THE DEPARTMENT OF REVENUE
HOOVER STATE OFFICE BUILDING
DES MOINES, IOWA**

IN THE MATTER OF:

Name(s): _____

Address: _____

City: _____

State: _____ ZIP: _____

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PROTEST

Docket No. _____

(Filled in by Department)

1. Department Action(s) you are protesting. Attach a copy of the documented Department Action(s) identified below. Protests must be filed within **60 days** of the Department Action you are protesting. Untimely protests will be dismissed. Complete all that apply.

☐ Notice of Assessment

Date: ____ / ____ / ____

☐ Denial/Reduction of Tax Credit

Date: ____ / ____ / ____

☐ Denial/Reduction of Refund

Date: ____ / ____ / ____

☐ Denial/Reduction of Rent Reimbursement

Date: ____ / ____ / ____

☐ Denial of Penalty Waiver

Date: ____ / ____ / ____

☐ Credit Carry Forward

Date: ____ / ____ / ____

☐ W-4 Adjustment

Date: ____ / ____ / ____

☐ Innocent Spouse Determination

Date: ____ / ____ / ____

☐ Other (specify): _____

Date: ____ / ____ / ____

If you did not timely appeal an assessment, and checked “Denial/Reduction of Refund” above, provide the following:

Date assessment was paid (if applicable): ____ / ____ / ____

Date you filed your refund claim: ____ / ____ / ____

☐ Check here if you are filing an appeal because the Department has not made a determination in your claim for refund and more than 6 months have passed since the refund was requested.

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Protest—Appeal of Department Action, Page 2

2. Claim information. Provide the following information relating to your claim(s).

Tax period(s) at issue: _____

Tax Type(s) (check all that apply):

- | | | | |
|--|---|--------------------------------------|--------------------------------------|
| <input type="checkbox"/> Individual Income | <input type="checkbox"/> Sales/Use/Excise | <input type="checkbox"/> Property | <input type="checkbox"/> Franchise |
| <input type="checkbox"/> Corporate Income | <input type="checkbox"/> Moneys and Credits | <input type="checkbox"/> Withholding | <input type="checkbox"/> Inheritance |
| <input type="checkbox"/> Tax Credits | <input type="checkbox"/> Other (Specify): _____ | | |

Dollar amount(s) at issue: \$ _____

3. Alleged errors. List below each error you believe the Department made with respect to the Department Actions selected in section 1. If needed, you may attach additional pages to this form.

Error 1: _____

Relevant Facts:

Relevant Rules/Statutes: _____

Error 2: _____

Relevant Facts:

Relevant Rules/Statutes: _____

Error 3: _____

Relevant Facts:

Relevant Rules/Statutes: _____

4. **Supporting Documents.** If there are any records or documents that were not presented to the Department prior to filing this protest that you would like the Department to consider, ***describe them below*** and ***attach copies of them to this form***.
5. **Additional information.** Provide any additional information you believe is important to your protest. If needed, you may provide this information on separate pages and attach them to this form.
6. **Relief requested.** Indicate the relief you are seeking. Be specific and include all demands for relief.
7. **Request for expedited hearing schedule.** Pursuant to Iowa Administrative Code rule 701—7.17(10), a taxpayer may request an expedited hearing schedule to more quickly resolve a protest. Expedited proceedings before an administrative law judge are ***final*** and ***may not be appealed*** to the Director or any court. Both parties must agree to an expedited hearing schedule.
- ☐ Check this box if you request an expedited schedule. Checking this box does not automatically expedite this protest. Department staff will discuss expedited proceedings with you at a later date.
8. **Signature.** If you are completing this form as a designated Power of Attorney for the taxpayer, you must include a copy of an executed IA2848 Power of Attorney form.

Signature (Taxpayer or Power of Attorney):

_____ Date: _____

Spouse's Signature (or printed name of Power of Attorney):

_____ Date: _____

Email Address (& spouse's email, if applicable):

_____ Phone number: _____

Important note regarding powers of attorney: While generally anyone may be appointed as a power of attorney for a protest, pursuant to Iowa Administrative Code rule 701-7.6(1) (17A), only certain other individuals may represent a taxpayer in ***contested case proceedings*** before the Department. See the instructions and rule 701-7.6(1) for more information about who may represent taxpayers in contested case proceedings.

Protests are subject to open records laws. Your protest and any documents attached to your protest, including your tax returns, may be made available for public inspection subject to Iowa's open records laws. To learn more about what information the Department will automatically redact prior to public disclosure, and how you may request that the Department redact certain other information, please visit <https://tax.iowa.gov/audit-billing-and-collection-rights#appeal>.

Instructions

Protests must be filed within 60 days from the date of the Notice of Assessment, refund claim denial letter, or other Department Action. A Protest is considered filed on the date of the postmark if mailed or on the date of receipt if hand or electronically delivered.

Section 1: List the date of the Department Action (e.g. date of the assessment notice, refund claim denial letter, etc.). Attach a copy of the notice of assessment or other department determination that you wish to appeal.

Section 2: Indicate the tax period at issue in this protest. You may indicate more than one tax period. If you are protesting the entire tax assessed, include this dollar amount. If it is a refund claim, include the amount of the refund. If your protest concerns only a portion of the assessment (or other determination), such as the penalty amount, please specify this amount.

Section 3: State why you believe the Department Action was in error. Your response to this section should focus on the facts of what occurred, and not on your interpretation and application of the law. To the best of your ability, provide the statutory or regulatory provisions that support your position.

Section 4: If you have records or documents that you believe support your protest that you have not previously provided to the Department, you may describe those documents and attach copies to this protest.

Section 5: Provide any other information that you believe is relevant to your protest.

Section 6: State the relief you are seeking, such as cancellation of an assessment, grant of a refund, litigation costs, etc. Be as specific as possible.

Section 7: Choosing an expedited hearing schedule may result in a faster resolution of your protest. However, in doing so, you waive important rights pertaining to your case, such as the right to appeal. The Department may refuse

to consent to an expedited hearing schedule. Refer to Iowa Administrative Code rule 701—7.17(10) for more information.

Section 8: You may represent yourself in this protest. You may also appoint a power of attorney to act on your behalf before the Department by returning a completed [IA 2848 Iowa Power of Attorney Form](#).

However, only those individuals listed in rule 701—7.6 may represent a taxpayer in a contested case proceeding following the Department's denial of a protest. Pursuant to Department rules, you may appoint or change a power of attorney at any time, and for purposes of a protest, your power of attorney does not need to meet the criteria above. But please be advised that following a protest, any appointed powers of attorneys who wish to represent you during any appeal or contested case proceeding must comply with this rule.

Submitting Your Protest:

Submit electronically:
IDRHearings@iowa.gov

Submit by mail:
ATTN Hearings – Appeals Section
Iowa Department of Revenue
PO Box 14457
Des Moines, IA 50306-3457

Submit in person:
ATTN Hearings – Appeals Section
Iowa Department of Revenue
1305 E Walnut
Des Moines, IA 50319

NOTE: If you mail or personally deliver your protest, you must provide an original and two copies.